### IN THE UNITED STATES DISTRICT COURT MIDDLE DISTRICT OF ALABAMA

Monty W. Ervin, and	2006 JUL 26 P 12: 10
Patricia D. Ervin Petitioner	DEBRA P. HACKETT, CLK U.S. DISTRICT COURT CASE # MIDDLE DISTRICT ALA
Vs.	) 1:06mc3331-MEF
UNITED STATES OF AMERICA, and Commissioner of Internal Revenue Service,	) )
Respondent	)

#### PETITION TO QUASH 2039 SUMMON[S]

COMES NOW, Petitioner[s], Monty W. Ervin and Patricia D. Ervin, and files this Petition to Quash, the following 2039 Summons issued by The United States of America by and through its agent, Susan Tyson, Revenue agent for the Commissioner of the Internal Revenue Service located at 202 West Adams Street, Suite 2, Dothan, AL 36303 under authority of 26 USC 7609.

#### **JURISDICTION**

This court has jurisdiction over this action pursuant to 26 U.S.C. 7609 (h) where a third party summons is concerned. Venue is appropriate under 28 U.S.C. § 1391 (e).

#### **PARTIES**

1. Monty Ervin and Patricia Ervin P.O. Box 7044 Dothan, AL 36302,

Page 2 of 5

2. The United States of America and its agent The Commissioner of the Internal Revenue Service by and through Susan Tyson Internal Revenue Agent. 202 West Adams Street Suite 2 Dothan, AL 36303.

#### STATEMENT OF THE CASE

On or about, April, 2006 Petitioner[s] received a request by mail from Agent Susan Tyson to meet with her regarding Federal Income Tax.

Attorney John Peacock did represent the Petitioner[s] at that meeting wherein agent Tyson refused the power of attorney and terminated the meeting. On July 3, 2006 agent Tyson again requested a meeting on July 14, 2006 to discuss the issues of her concern. Petitioner[s] were unable to attend that meeting due to emergency health issues within the immediate family. See Attached Declaration

On or about July 15, 2006 Petitioner[s] received a letter from Agent Tyson (copy enclosed) dated July 14, 2006, stating that she had scheduled a meeting on July 14, 2006 at 1:30 PM. Petitioner responded to Agent Tyson's letter on July 21, 2006, (Copy enclosed) asking for a meeting to be set that was convenient for all parties.

Agent Tyson responded on July 21, 2006 setting a meeting for August 15, 2006 at 8:30 p.m. at her office. However, on the July 19, 2006 agent Tyson prematurely served the following third party Summon[s] To:

- Custodian of Records, AmSouth Bank P.O. Box 11007, Birmingham, AL 1. 35288 for books and records of Southern Realty & Property Mgmt LLC.
- Custodian of Records, Compass Bank 701 S. 32<sup>nd</sup> Street, Birmingham, AL 2. 35233 for Books and records of Southern Realty & Property Mgmt LLC.

- 3. Custodian of Records, MidSouth Bank, 2526 West Main Street, Dothan AL 36303 for books and records of Southern Realty & Property Mgmt LLC.
- 4. Custodian of Records, Regions Bank, P.O. Box 681 Birmingham, AL 35201 for Books and Records of Patricia Ervin.
- 5. Custodian of Records, Army Aviation Center FCU, P.O Drawer 8, Daleville, AL 36322 for books and records of Patricia Ervin
- 6. Custodian of Records, People's Community Bank of Alabama 109 East Church Street Columbia, AL 36391 for books and records of Monty W. Ervin and/or M&B Cars and Trucks and or Auto Mart Sales& Leasing Partners.
- 7. Custodian of Records, Regions Bank P.O. Box 681 Birmingham, AL 35201 for books and records of Monty W. Ervin and or Bay Land and Co Escrow.
- 8. Custodian of Records, MidSouth Bank, 2526 West Main Street, Dothan, AL 36303 for books and records of Monty W. Ervin and or M&B Cars and Trucks and or Auto Mart Sales and Leasing Partners.
- Custodian of Records, PeopleSouth Bank, 203 Crawford Street, Colquitt, GA 9. 39837 for books and records of Monty W. Ervin and or M&B Cars and Trucks and or Auth Mart Sales & Leasing Partners.
- 10. Custodian of Records, Banktrust, 7700 US Hwy 98 West, Santa Rosa Beach. FL 32459 for Books and Records of Monty W. Ervin and or M&B Cars and Trucks and or Auto Mart Sales & Leasing Partners.
- Lawyers Title Insurance Corporation Attn: Jennifer Campbell, Manager 3001 Hwy 77 Lynn Haven, Florida for specific information relating to an alleged real estate sale in 2005.

#### RELIEF REQUESTED

Petitioner[s] assert that agent Tyson was over zealous in her issuing the aforementioned 2039 Third Party Summon[s], and the court should order the Summons quashed and allow the Petitioner[s] to respond in good faith to the request for information.

Submitted by

Monty W. Ervin and Patricia D. Ervin

P.O. Box 7044

Dothan, AL 36302

334-793-7372

#### **CERTIFICATE OF SERVICE**

I, Monty W. Ervin certify that a true and accurate copy of the foregoing Petition to Quash, Points and authorities, and ORDER was placed in the United States Mail on 2006, addressed to the Internal Revenue Service Attn: Susan Tyson

202 West Adams Street Suite 2

Dothan AL 36303

U.S. Department of Justice P.O. Box 683

Ben Franklin Station

Washington, D.C. 20044-0683

Monty W. Ervin P.O. Box 7744

Dothan, AL 36302

#### DECLARATION in support of PETITION TO QUASH

- I, Monty W. Ervin, an adult being competent to testify make this Declaration under penalty of perjury and from my own personal knowledge:
  - 1. On July 11, 2006 my mother went into the hospital.
  - 2. I found my aunt unconscious in her house on July 13,2006 and called 9-1-1.
  - 3. My aunt was in a coma, with no brain activity for several days, then, when she did wake up she fell and broke her hip and had to have surgery.
  - 4. As a result of all this most of my awake time was spent in the hospital or in some way ministering to these two ladies.

Further Declarant states nought.



In the matter of Southern Re	ealty & Property Mgmt LLC, 400	) West Washington St.,	Dothan, AL 3	6301	
Internal Revenue Service (Di		ent, Small Business / Sel	f-Employed,	Examination	
Industry/Area (name or nu	·	Area			
Periods: January 1, 2003 thro	ugh December 31, 2004				
		er of Inte <mark>rnal Reve</mark> r	nue		
To: Custodian of Records, An	nSouth Bank				
At: PO Box 11007, Birming	ham, AL 35288				
You are hereby summoned and red	uired to appear before Susan Tyso	on Employee ID#72-	-19582		
an officer of the Internal Revenue Sand other data relating to the tax	ervice, to give testimony and to bring to liability or the collection of the tax lia e internal revenue laws concerning the	with you and to produce for	examination the	any offense seement	rds, papers, ed with the
items, safe deposit box rentals, loan activity, and related record Record of currency transactions	ny and all accounts of Southern R I January 1, 2003 through December CD's, stock certificates, bonds, was submitted by, entered into, or its required under the Currency and and withdrawals for January 1, 2	ber 31, 2004 to include by the transfers, any negotion offect, or any collections of Foreign Transactions R	oank statemen able instrume ons items. Reporting Act	ts, deposit tickets, on ts, loan application	deposit ns and all
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202 West Adams Street, Suite 2					
Place and time for appeara	ance at 202 West Adams Street	, Suite 2, Dothan, AL 36	303		
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FM TD C on the	he <u>15th</u> day of _	August	2006 at	1:00 o'clock	p, m.
MAN TIND Issue	ed under authority of the internal R	evenue Code this 19th	(year) day of	July	2006
epartment of the Treasury	5///	1.		· ·	(year)
ternal Revenue Service WWW.irs.gov	Signature of ssuipg	officer	Internal R	Levenue Agent	
orm 2039 (Rev. 12-2001)	Lucy Oddy	ngo (	Group Ma	mager, Group 1667	
atalog Number 21405J	Signature of approving officer	(if applicable)	<u></u>	Title	
			Part C	to be given t	o noticee



Internal Revenue Service (Division):	Services & Enforcement, Small Busines	
Industry/Area (name or number):	Area 205, Gulf States Area	57 Sen-Employed, Examination
Periods: January 1, 2003 through Dece	ember 31, 2004	
	The Commissioner of Internal R	Revenue
To: Custodian of Records, Compass B	ank	revenue
At: 701 S 32nd Street, Birmingham, A	L 35233	
You are hereby summoned and required to ap an officer of the Internal Revenue Service, to g and other data relating to the tax liability or administration or enforcement of the internal r	ilve testimony and to bring with	D#72-19582 use for examination the following books, records, papers pose of inquiring into any offense connected with the pove for the periods shown.
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In the matter of Southern Realty & I	Property Mgmt LLC, 400 West Washington	St., Dothan AI 36301
Internal Revenue Service (Division):	Services & Enforcement, Small Business	S / Self-Employed Examination
industry/Area (name or number):	Area 205, Gulf States Area	Employed, Examination
Periods: January 1, 2003 through Dec	ember 31, 2004	
To: Custodian of Records, MidSouth		<b>eve</b> nue
At: 2526 West Main Street, Dothan, A	AL 36303	
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9 on the	15th day of August	2006 at 1:00 o'clock p. m.
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Department of the Treasury Internal Revenue Service	usan Juan	(year)
www.irs.gov	Signature of issuing officer	Internal Revenue Agent Title
Form 2039 (Rev. 12-2001)	unda Carollina	Group Manager, Group 1667
Catalog Number 21405J	nature of approving officer (if applicable)	Title
		Part C — to be given to noticee



In the matter of Patricia D.	D. Ervin, P.O. Box 7044, Dothan, AL 36302	
Internal Revenue Service (I	Division): Services & Enforcement, Small Business / Self Employed England	
Industry/Area (name or n	Area 205, Gulf States Area	
Periods: January 1, 2002 thr	rough December 31, 2005	
	The Commissioner of Internal Revenue	
To: Custodian of Records, R	Regions Bank	
At: PO Box 681, Birmingha	am, AL 35201	
and other data relating to the tax administration or enforcement of the	equired to appear before Susan Tyson Employee ID#72-19582  Service, to give testimony and to bring with you and to produce for examination the following books, records, paper ix liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the internal revenue laws concerning the person identified above for the periods shown.	rs, ne
and all loan activity, and relate Record of currency transaction transactions, including deposit	any and all accounts of Patricia D. Ervin (261-57-8819) and/or and any other account in which she experiod January 1, 2002 through December 31, 2005 to include bank statements, deposit tickets, expected records submitted by, entered into, or in effect, or any collections items.  The statements of Patricia D. Ervin (261-57-8819) and/or and any other account in which she experied in the statements of the statement of the sta	ıs
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In the matter of Monty Wayne Ervin,	P.O. Box 7044, Dothan, AL 36302
Internal Revenue Service (Division):	Services & Enforcement, Small Business / Self-Employed, Examination
Industry/Area (name or number):	Area 205, Gulf States Area
Periods: January 1, 2002 through Dece	ember 31, 2005
To: Custodian of Records, Regions Ba	The Commissioner of Internal Revenue
At: PO Box 681, Birmingham, AL 352	
You are hereby summoned and required to ap	
enforcement of the internal re	pear before Susan Tyson Employee ID#72-19582 live testimony and to bring with you and to produce for examination the following books, records, papers the collection of the tax liability or for the purpose of inquiring into any offense connected with the evenue laws concerning the person identified above for the periods shown.
Any and all bank records for any and all other account in which he has signature a statements, deposit tickets, deposit items instruments, loan applications and all loa items.  Record of currency transactions required.	accounts of Monty W. Ervin (416-72-8650) and/or Bay Land and Co Escrow and any authority for the period January 1, 2002 through December 31, 2005 to include bank, safe deposit box rentals, CD's, stock certificates, bonds, wire transfers, any negotiable n activity, and related records submitted by, entered into, or in effect, or any collections
	under the Currency and Foreign Transactions Reporting Act, record of currency drawals for January 1, 2002 - December 31, 2005.
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Business address and telephone nu	mber of IRS officer before whom you are to appear:
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Internal Revenue Service Va	lyne Ervin, P.O. Box 7044, Dothan, AL 36302	
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	wayne Ervin, P.O. Box 7044, Dothan, AL 36302	
Internal Revenue Service Industry/Area (name of		Self-Employed, Examination
	2 through December 31, 2005	
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To: Custodian of Record	The Commissioner of Internal Revis, PeoplesSouth Bank	venue
At: 203 Crawford Street	t, Colquitt, GA 39837	
an officer of the Internal Reve and other data relating to th administration or enforcemen	nd required to appear before Susan Tyson Employee ID# nue Service, to give testimony and to bring with you and to produce e tax liability or the collection of the tax liability or for the purpost of the internal revenue laws concerning the person identified above	for examination the following books, records, papers, se of inquiring into any offense connected with the refor the periods shown.
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rm 2039 (Rev. 12-2001)	Stignature of approving officer (if applicable)	Group Manager, Group 1667
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In the matter of Monty Wayne Ervin,	P.O. Box 7044, Dothan, AL 36302	
Internal Revenue Service (Division):	Services & Enforcement, Small Busine	ss / Self-Employed, Examination
Industry/Area (name or number):	Area 205, Gulf States Area	
Periods: January 1, 2002 through Dece	mber 31, 2005	
	The Commissioner of Internal	Revenue
To: Custodian of Records, Banktrust		
At: 7700 US Hwy 98 West, Santa Ros	a Beach, FL 32459	
You are hereby summoned and required to ap	opear before Susan Tyson Employee	ID#72-19582
an officer of the Internal Revenue Service, to gand other data relating to the tax liability or	give testimony and to bring with you and to produce	duce for examination the following books, records, papers,
December 31, 2005 to include bank state bonds, wire transfers, any negotiable ins into, or in effect, or any collections item Record of currency transactions required	other account in which he has signature a ements, deposit tickets, deposit items, saf struments, loan applications and all loan a	and/or M&B Cars and Trucks and/or Auto authority for the period January 1, 2002 through the deposit box rentals, CD's, stock certificates, activity, and related records submitted by, entered ections Reporting Act, record of currency 31, 2005.
This information may be mailed.		
	Do not write in this space	<b>A</b>
	number of IRS officer before whom	you are to appear:
202 West Adams Street, Suite 2, Dothan	, AL 36303 (334) 794-7520	The state of the s
Place and time for appearance at _	202 West Adams Street, Suite 2, Dothan	, AL 36303
FM TD C on the	15th day of August	at 1:00 o'clock p. m.
Issued under a	authority of the Internal Revenue Code this	19th day of July 2006
epartment of the Treasury ternal Revenue Service	Dugan Jus m	(year) Internal Revenue Agent
www.irs.gov	Signature of issuing officer	Title
orm 2030 (Pov. 12 2004)	usy Codolin	Group Manager, Group 1667
atalog Number 21405J	gnature of approving officer (if applicable)	Title
		Part C — to be given to noticee



the matter of Monty V				elf-Employed, Examination
iternal Re <mark>venue Ser</mark> vice idustry/A <b>rea (na</b> me or	(2	area 205, Gulf States Ar		En-Employed, Examination
eriods: January 1, 2002	, <u> </u>			
enous. <u>summary 1, 2002</u>			of Internal Baye	2010
		The Commissioner		enue
o: Lawyers Title Insurar				
t: 3001 Hwy 7	7,	Lynn Haven, FL 324	144	
ou are hereby summoned an	d required to appe	ar before Susan Tyson	Employee ID#7	2-19582
n officer of the internal Rever	tax liability or the	e collection of the tax liab	ility or for the purpose	or examination the following books, records, papers, of inquiring into any offense connected with the for the periods shown.
RE: Real estate sale for ac Date of closing: 06/20/20/ Description: 9125 Abba L Sales amount: \$230,000	05			·
Provide the closing statem Ervin for the June 2005 re	ent and copy of al estate sale.	the check (front and back	ck) and/or any other	form of payment of the proceeds paid to Mr.
This information may be r	nailed.			
1				
		Do not write	in this space	
Duningan adduses an	d 4-lb	hav of IDC office.	· hafara wham va	to announ
Business address and	•			u are to appear.
202 West Adams Street, S				
Place and time for ap	pearance at _2	202 West Adams Street	, Suite 2, Dothan, AI	2 36303
410 TT ~				and the state of t
MIRS.	on the	15th day of _	August	
	issuea under a	uthority of the Internal R	evenue Code this	9th day of
Department of the Treasury nternal Revenue Service		Susan	Lypin	Internal Revenue Agent
www.irs.gov		Signature of issuing	officer	Title
form 2039 (Rev. 12-2001)		undy (D)	(if applicable)	Group Manager, Group 1667 Title
Catalog Number 21405J	Sig	nature of approving officer	(ii applicative)	· · · · · ·
		-		Part C — to be given to notice

Internal Revenue Service 202 West Adams St. Suite 2 Dothan, AL 36303

Department of the Treasury

Date: July 3, 2006

Monty Ervin

PO Box 7044 Dothan, AL 36302 Taxpayer TIN:

416-72-8650

Tax Form:

1040

Tax Period(s):

2002, 2003, 2004

**Person to Contact:** 

Susan Tyson

**Employee ID:** 

72-19582

Telephone Number:

334-794-7520

Fax Number:

334-677-6293

#### Dear Monty Ervin,

This is a request for you to come in for an interview. As you know, Mr. John Peacock came into the office in April for the requested meeting but did not have a valid power of attorney to represent you. Later that month he sent a letter stating he would not be representing you.

In the interview, we will discuss why you have not filed your individual tax returns for 2002, 2003, and 2004. Information will also be requested on the numerous trusts you and your wife have formed. Please call the above telephone number by Friday, July 14, 2006 and we will schedule a convenient date and time for us to meet.

You should be receiving a letter regarding Southern Realty and Management LLC. It has been placed under examination and per courthouse records you and Patricia are the members.

Thank you for your cooperation, and I look forward to hearing from you by July 14, 2006.

Sincerely yours,

Susan Tyson

Internal Revenue Agent

Enclosure: Publication 1 Notice 609

To Susan 196-mc-03331-MEF-TFM | Document 1-B) \_Filed 07/26/2006 Page 2 of 5 | 06 my name is work Evern & I am responding on be half of my wife Patricia, Southern Realty + myself. I am a tempting to set ye are appointment with you I did intend to respond to you in the time requested but in light of what has lappened it slipped my minds I have been dealing with two different medical energencys Try mother went into the Fredical Center on July 11th + my Aunt went in the Fradical Centers on July 13 th Try mother called me the morning of July 11th + told me to go to her lause, get her things + bring them to the lospital. I found my aunt on the floor uncomious on July 13 that gape 2'36 pm, I called 911. The doctor haid if we Land been 5 minutes later she would have been dead. To make matters worse she fail & broke her his while in the hospital. most of my awaking hours have been in the logital or in some way dealing with or ministering to these two ladies, my wife was either by my side or in some way supporting what I was trusting to accomplish & that was the gready recovery of these two ladies In light of what has Toppeded + what is still going on in the life of my wife + d, I respectfully request that you not hold this against me. P.S. His letter was written July 21th pour to you calling me back. Please place in my file.

Case 1:06-mc-03331-MEF-TEM +Document 1-3 Filed 07/26/2006 Page 3 of 5 This is to confirm that we have an appointment august 15th at 8:30 AM. This is also to let you know that I do intend to record the meeting of that I intend to bring a witness and/or counsel. and/or counsel. Please let me know if anything changes,

#### Internal Revenue Service 202 West Adams St., Suite 2

Dothan, AL 36303

Date: July 21, 2006

Monty Ervin PO Box 7044 Dothan, AL 36302

Dear Mr. Ervin,

#### **Department of the Treasury**

EXHIBIT A-3

Taxpayer Identification Number: 416-72-8650

Tax Form: 1040 Tax Period(s):

2002, 2003, 2004, 2005

Contact Person:
Susan Tyson
Employee Identification Number:
72-19582
Contact Telephone Number:
334-794-7520
Day and Hours Available:
Monday - Friday, 8:00 - 4:30

Our records indicate that we have not received your federal income tax return(s) for the period(s) listed above. I would like to meet with you to discuss the matter.

I have scheduled the meeting for the following date, time, and place:

Date: August 15, 2006

Time: 8:30 p.m.

Place: 202 West Adams St., Suite 2 Dothan, AL 36303

If you have any questions or if the date, time, or place of the meeting is inconvenient for you, please contact me at the telephone number listed above. I will consider the meeting confirmed if I do not hear from you.

#### Where Can You Get More Information?

I have enclosed Publication 1, Your Rights as a Taxpayer, which explains your rights as a taxpayer throughout your contact with us, and Notice 609, Privacy Act and Paperwork Reduction Act Notice, which explains the Privacy Act of 1974.

Thanks for your cooperation.

Sincerely yours,

Susan Tyson

Internal Revenue Agent

Enclosures: Publication 1 Notice 609

Filed 07/26/2006, Page 5 of 5

A--L1

Susan Tyson Internal Revenue Agent 202 West Adams St. Suite 2 Dothan, AL 36303

Patricia D. Enin

RE: Patricia D. Ervin Monty W. Ervin

July 25,2006

We received your confirmation letter concerning appointment rescheduling that was made per phone conversation on 7-21-06. We noticed that you had changed the dates on the Tax Period(s) from what was on the original letter.

#### Internal Revenue Service 202 West Adams St., Suite 2

Dothan, AL 36303

Date: July 14, 2006

Patricia Ervin PO Box 7044 Dothan, AL 36302

Dear Mrs. Ervin,

#### **Department of the Treasury**

Taxpayer Identification Number:

261-57-8819

Tax Form:

1040

Tax Period(s):

2002, 2003, & 2004

Contact Person:

Susan Tyson

Employee Identification Number:

72-19582

Contact Telephone Number:

334-794-7520

Day and Hours Available:

Monday - Friday, 8:00 - 4:30

Our records indicate that we have not received your federal income tax return(s) for the period(s) listed above. I would like to meet with you to discuss the matter.

I have scheduled the meeting for the following date, time, and place:

Date: July 14, 2006

Time: 1:30 p.m.

Place: 202 West Adams St., Suite 2 Dothan, AL 36303

Please Call by July 14th ,

une will schedule an

appointment to meet that

will be convenient for

If you have any questions or if the date, time, or place of the meeting is inconvenient for you, please contact me at the telephone number listed above. I will consider the meeting confirmed if I do not hear from you.

#### Where Can You Get More Information?

I have enclosed Publication 1, Your Rights as a Taxpayer, which explains your rights as a taxpayer throughout your contact with us, and Notice 609, Privacy Act and Paperwork Reduction Act Notice, which explains the Privacy Act of 1974.

Thanks for your cooperation.

Sincerely yours,

Susan Tyson

Internal Revenue Agent

Enclosures: Publication 1 Notice 609

, in

Susan Tyson Internal Revenue Agent 202 West Adams St. Suite 2 Dothan, AL 36303 July 21, 2006

RE: Patricia Ervin

I am responding to your letter dated July 14th. I also noticed that you requested I respond by July 14th, the same day as the letter.

I would like to set up a meeting that would be convenient for both of us. Please contact me at P.O. Box 7044 Dothan, AL 36302.

Thank you,

#### Internal Revenue Service 202 West Adams St., Suite 2

Dothan, AL 36303

Date: July 21, 2006

Patricia Ervin PO Box 7044 Dothan, AL 36302

Dear Mrs. Ervin,

#### Department of the Treasury

EXHIBIT

B-2

Taxpayer Identification Number: 261-57-8819

Tax Form:

1040 Tax Period(s):

2002, 2003, 2004, 2005

Contact Person:

Susan Tyson

Employee Identification Number:

72-19582

Contact Telephone Number:

334-794-7520

Day and Hours Available:

Monday - Friday, 8:00 - 4:30

Our records indicate that we have not received your federal income tax return(s) for the period(s) listed above. I would like to meet with you to discuss the matter.

I have scheduled the meeting for the following date, time, and place:

Date: August 15, 2006

Time: 8:30 p.m.

Place: 202 West Adams St., Suite 2 Dothan, AL 36303

If you have any questions or if the date, time, or place of the meeting is inconvenient for you, please contact me at the telephone number listed above. I will consider the meeting confirmed if I do not hear from you.

#### Where Can You Get More Information?

I have enclosed Publication 1, Your Rights as a Taxpayer, which explains your rights as a taxpayer throughout your contact with us, and Notice 609, Privacy Act and Paperwork Reduction Act Notice, which explains the Privacy Act of 1974.

Thanks for your cooperation.

Sincerely yours,

Susan Tyson

Internal Revenue Agent

Enclosures: Publication 1 Notice 609 Susan Tyson Internal Revenue Agent 202 West Adams St. Suite 2 Dothan, AL 36303

RE: Patricia D. Ervin Monty W. Ervin

July 25,2006

We received your confirmation letter concerning appointment rescheduling that was made per phone conversation on 7-21-06. We noticed that you had changed the dates on the Tax Period(s) from what was on the original letter.

Patricia D. Enin

Internal Revenue Service

Small Business and Self-Employed

Date: July 3, 2006

SOUTHERN REALTY & PROPERTY MGMT LLC 400 West Washington Strret Dothan AL 36301 **Department of the Treasury** 

202 West Adams Street, Suite 2 Dothan AL 36303

Taxpayer Identification Number:

63-1191311

Form

1120

Tax Period(s):

200312 & 200412

Person to Contact:

Susan Tyson

Contact Telephone Number:

334-794-7520

Contact Fax Number:

334-677-6293

**Employee Identification Number:** 

72-19582

Dear Sir:

Your federal return for the period(s) shown above has been selected for examination.

#### What You Need To Do

Please call me on or before July 14, 2006. I can be contacted from 8:00 - 4:30 at the contact telephone number provided above.

During our telephone conversation, we will talk about the items I'll be examining on your return, the types of documentation I will ask you to provide, the examination process, and any concerns or questions you may have. We will also set the date, time, and agenda for our first meeting.

#### Someone May Represent You

You may have someone represent you during any part of this examination. If you want someone to represent you, please provide me with a completed Form 2848, *Power of Attorney and Declaration of Representative*, at our first appointment.

If you prefer, you may mail or fax the form to me prior to our first appointment. You can get this form from our office, or from our web site <a href="www.irs.gov">www.irs.gov</a>, or by calling 1-800-829-3676. If you decide that you wish to get representation after the examination has started, we will delay further examination activity until you can secure representation.

#### Your Rights As A Taxpayer

We have enclosed Publication 1, Your Rights as a Taxpayer, and Notice 609, Privacy Act Notice. We encourage you to read the Declaration of Taxpayer Rights found in Publication 1. This publication discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination, and provides additional sources of information.

Thank you for your cooperation and I look forward to hearing from you by July 14, 2006.

Sincerely,

S'esan Tyson

Internal Revenue Agent

Enclosure: Publication 1 Notice 609 Case 1:06-mc-03331-MEF-TFM Document 1-5 Filed 07/26/2006 Page 3 of 6 APPOINTMENT RESCHEDULED PER OUR PHONE CONVERSATION 7-21-06

#### Internal Revenue Service Small Business and Self-Employed

Date: July 21, 2006

SOUTHERN REALTY & PROPERTY MGMT LLC 400 West Washington Strret Dothan AL 36301

#### **Department of the Treasury**

202 West Adams Street, Suite 2 Dothan AL 36303 ('-1

Taxpayer Identification Number:

63-1191311

Form:

1120

Tax Period(s):

200312 & 200412

Person to Contact:

Susan Tyson

**Contact Telephone Number:** 

334-794-7520

Contact Fax Number: 334-677-6293

**Employee Identification Number:** 

72-19582

#### Dear SOUTHERN REALTY & PROPERTY MGMT LLC:

This letter confirms the following appointment that we scheduled during our telephone conversation on July 21, 2006.

#### **Appointment Information**

Location: 202 West Adams Street, Suite 2

Dothan AL 36303

Date: August 15, 2006

Time: 8:30 AM

#### What is the Purpose of this Appointment?

The purpose of our first meeting is to understand your business operations and policies and to begin the examination process. We will discuss specific examination procedures, such as communication methods, response times and other general expectations. As we discussed, please have the items listed on the attached Form 4564, *Information Document Request*, available at our first appointment.

#### Someone May Represent You

You may have someone represent you during any part of this examination. If you want someone to represent you, please provide me with a completed Form 2848, *Power of Attorney and Declaration of Representative*, at our first appointment.

If you prefer, you may mail or fax the form to me prior to our first appointment. You can get this form from our office, from our web site at <a href="www.irs.gov">www.irs.gov</a>, or by calling 1-800-829-3676. If you decide that you wish to get representation after the examination has started, we will delay further examination activity until you can secure representation.

#### Your Rights As A Taxpayer

We encourage you to review Publication 3498, *The Examination Process*. This publication contains the Declaration of Taxpayer Rights as well as steps in the examination process.

Please contact me if you have any questions you would like to discuss.

Thank you for your cooperation.

Sincerely yours,

Susan Tyson

Internal Revenue Agent

Enclosure:

Publication 3498

Form 4564 (This form will be provided at a later date)

Case 1:06-mc-03331-MEE-TEM Perument 105 colled 07/26/29061-0 Page 5 of 6

#### Internal Revenue Service Small Business and Self-Employed

Date: July 21, 2006

**Department of the Treasury** 

202 West Adams Street, Suite 2

Dothan AL 36303

SOUTHERN REALTY & PROPERTY MGMT LLC 400 West Washington Strret

Dothan AL 36301

Taxpayer Identification Number:

63-1191311

1120

Tax Period(s):

200412

Person to Contact:

Susan Tyson **Contact Telephone Number:** 

334-794-7520

Contact Fax Number:

334-677-6293

**Employee Identification Number:** 

72-19582

Dear SOUTHERN REALTY & PROPERTY MGMT LLC:

This letter confirms the following appointment that we scheduled during our telephone conversation on July 21, 2006.

#### **Appointment Information**

Location: 202 West Adams Street, Suite 2

Dothan AL 36303

Date: August 15, 2006

Time: 8:30 AM

#### What is the Purpose of this Appointment?

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If you prefer, you may mail or fax the form to me prior to our first appointment. You can get this form from our office, from our web site at www.irs.gov, or by calling 1-800-829-3676. If you decide that you wish to get representation after the examination has started, we will delay further examination activity until you can secure representation.

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Please contact me if you have any questions you would like to discuss.

Thank you for your cooperation.

Sincerely yours,

Internal Revenue Agent

Enclosure:

Publication 3498

Form 4564 (This form will be provided at a later date)

### IN THE UNITED STATES DISTRICT COURT MIDDLE DISTRICT OF ALABAMA

Monty W. Ervin, and Patricia D. Ervin Petitioner  Vs.	) ) ) case# <u>):Olome333</u> /-MEF )
UNITED STATES OF AMERICA, and Commissioner of Internal Revenue Service, Respondent	) ) ) )
ORD	ER
Whereas, this matter comes to the atter	ntion of the District Court by Petition to
Quash the eleven 2039 Administrative Summe	on[s] listed in the Petition to Quash and
incorporated herein and this court being fully	advised in the premises do order the
following Summons Quashed and direct the II	RS agent Tyson use discretion and restraint
in her dealing with the public.	
SO GRANTED thisday of2	2006
	District Court Judge